

and incomes are not catching up. H.R. 2138 would encourage U.S. companies to preserve or expand current operations in Puerto Rico, rather than taking these U.S. jobs to foreign countries with much lower wage bases and no U.S. labor and environmental protections.

We owe our fellow citizens in Puerto Rico some continuing help toward economic growth and opportunity. I hope we can work together this year to ensure that these opportunities are inclusive, not exclusive, by considering section 30A incentives for the U.S. companies operating in Puerto Rico. We should not leave these 4 million Americans behind.

IN RECOGNITION OF NORMAN  
PAPPAS, FOUNDER AND PRESIDENT  
OF THE ENTERPRISE  
GROUP

**HON. JOE KNOLLENBERG**

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

*Thursday, July 27, 2000*

Mr. KNOLLENBERG. Mr. Speaker, one of our most revered institutions, the family-owned business, is under assault from the federal estate tax (death tax).

According to the Center for the Study of Taxation, 70 percent of family-owned businesses fail to make it to the second generation and 87 percent don't make it to the third. The death tax is one of the major contributors to this disturbing statistic. To pay this unfair tax, which can reach as high as 55 percent of the value of an estate, many family-owned businesses must be liquidated or sold off entirely after the owner dies.

For several years, a bipartisan coalition in Congress has worked to provide relief from the death tax. In fact, on June 9, 2000, the House of Representatives overwhelmingly passed H.R. 8, The Death Tax Elimination Act. This much-needed bill would strengthen family-owned businesses and encourage savings and investment by repealing the death tax over a ten-year period.

Unfortunately, it appears as though business owners will have to continue waiting for significant relief from the death tax, as President Clinton has indicated that he will veto H.R. 8 if it reaches his desk.

That being said, there are still many steps that business owners can take to minimize the negative impact of the death tax. Norman Pappas, founder and president of The Enterprise Group, a company located in Southfield, MI, has recently written an important book that I enthusiastically recommend to every business owner who wants to ensure that his company remains strong and is kept in the family after he dies.

Mr. Pappas' book, "Passing the Bucks—Protecting Your Wealth from One Generation to the Next," reveals the secrets of effective business succession and estate tax planning that can help reduce or even eliminate the risk of losing most of the assets a business owner worked so hard to accumulate.

For the last 30 years, The Enterprise Group and other financial and estate planners have helped business owners protect what is rightfully theirs. For example, Mr. Pappas has assisted over 1,500 businessmen and women to traverse the complicated practice of business succession and estate planning as they wres-

tle with the federal tax burden. Mr. Pappas' expertise experience in solving the complicated financial problems of family-owned businesses is evident throughout "Passing the Bucks." One of the primary lessons we have learned is that we must eliminate the death tax and I am proud that we have done just that in this House.

Mr. Speaker, I rise today to acknowledge the accomplishments of Mr. Pappas and his colleagues in the practice of estate planning and to commend his efforts to protect family-owned businesses from the onerous provisions of the death tax.

A TRIBUTE TO VIRGINIA L. DORIS

**HON. PATRICK J. KENNEDY**

OF RHODE ISLAND

IN THE HOUSE OF REPRESENTATIVES

*Thursday, July 27, 2000*

Mr. KENNEDY of Rhode Island. Mr. Speaker, today I would like to bring attention to the work of Virginia L. Doris of Warwick RI. As a Rhode Island historian for over 40 years, Ms. Doris has put great effort into her quest to bring proper honor and recognition to America's "poet and patriot," Francis Scott Key, author of our National Anthem. As we near the 221 year anniversary of the birth of this American legend, I would like to submit this poem by Ms. Doris into the RECORD, so that we might renew the call for an official day honoring Francis Scott Key's contribution to our national heritage.

FRANCIS SCOTT KEY—AMERICA'S ULTIMATE  
POET AND PATRIOT

Anthem, Mighty Anthem! our voices re-  
sound,

Poem by God's blessing, unsceptered, un-  
crowned

Anthem, Sacred Anthem! our pulses repeat,  
Warm with life-blood, as long as they beat!

Listen! The reverence of his soul imbued  
doth thrill us still,

In the old familiar places beneath their em-  
erald hill.

Here at this altar our vows we renew,  
Still in thy cause be loyal and true—

True to thy flag on the field, and the wave,  
Living to honor it, dying to save!

Wake in our breast the living fires,  
The Holy faith warmed our sires,

Thy spirit shed through every heart,  
To every arm thy strength impart!

Our lips should fill the air with praises, and  
pay the debt we owe,

So high above this hymn we raise, the floods  
of garlands flow.

Harken! The reverence of his soul imbued  
doth thrill us still,

In the old familiar places beneath their em-  
erald hill.

Anthem, Mighty Anthem! our voices re-  
sound.

Poem by God's blessing unsceptered un-  
crowned!

Anthem, Sacred Anthem! our pulses repeat,  
Warm with the life-blood, as long as they  
beat!

Composed by: Virginia Louise Doris

HONORING AN AMERICAN HERO

**HON. RALPH M. HALL**

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Thursday, July 27, 2000*

Mr. HALL of Texas. Mr. Speaker, it is an honor and a privilege today to remember and pay tribute to a great American and a good friend, Allen Gordon Smith Sr., of Diana, TX, who died on April 21 of this year. Mr. Smith was an American war hero, a prisoner of war, and an outstanding citizen of East Texas. His influence on his community and his friends and family will be felt for many years to come, and his dignity shall not be diminished by time.

In October 1939, Mr. Smith voluntarily joined the U.S. Army Air Corps at Barksdale Air Force Base in Louisiana—a decision that would change his life. He became a member of the 27th Bomb Group of the 16th Squadron. The group was sent to the Philippines, landing in November 1941. Mr. Smith was captured by the Japanese on April 9, 1942, at the fall of Bataan. He survived the infamous Bataan Death March and spent 42 months in Japanese prisoner of war camps. No words could adequately tell his story about this experience—so suffice it to say that he emerged from the war as a true American hero and a strong advocate for veterans.

Mr. Smith was a leader and a life-time member of the American Ex-Prisoners of War as well as the Disabled American Veterans. He served two terms as national director of the American Ex-Prisoners of War and one term as commander of the Department of Texas Ex-Prisoners of War. He also was a Veterans Administration Service officer, in which capacity he worked on behalf of fellow veterans. His distinguished service in defense of our Nation and in support of veterans will be long remembered.

Following his service in the war, Mr. Smith returned to Longview and married Helen Florence Jones on November 22, 1946. He attended the University of Houston. In 1956, Mr. and Mrs. Smith moved to Diana, where they devoted much of their time working with the youth in their community. They served on a governor-appointed committee to work with youth in Upshur, Camp, and Wood Counties, and Mr. Smith served on the board of directors for Baseball for Boys in East Texas. Mr. Smith also worked with youth through the Cub Scouts and the 4-H Club.

After 24 years of service, Mr. Smith retired from Lone Star Steel. He was a member of the Judson Road Church of Christ in Longview.

Mr. Smith is survived by his wife, Helen; his son and daughter-in-law, Allen Jr. and Elayne Smith; his daughter and son-in-law, Daneila Smith Woods and John Woods; four granddaughters and grandsons-in-law; one grandson and granddaughter-in-law; two great-granddaughters; four step-great-grandchildren; a sister and brother-in-law, Julia and Robert Crowder; a brother and sister-in-law, Alvin and Patsy Smith; and a number of other relatives and friends.

Mr. Speaker, Allen Gordon Smith was a man of dignity and honor who lived a distinguished life in service to his country, his community, and to his family and fellow citizens. He was a wonderful role model to many children in East Texas, and his influence will be

felt for generations to come. Mr. Speaker, as we adjourn today, I ask my colleagues to join me in remembering, honoring, and paying our last respects to this outstanding American—Allen Gordon Smith, Sr.

RECOGNITION OF THE FIRST AFRICAN BAPTIST CHURCH OF COLUMBUS' 160TH ANNIVERSARY

**HON. MAC COLLINS**

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, July 27, 2000*

Mr. COLLINS. Mr. Speaker, 170 years ago, while the manacles of slavery were still fastened on African Americans, twelve Christians—11 whites and a slave named Joseph—founded Columbus' first church, the Ephesus Baptist Church, which was renamed the First Baptist Church. This was in 1830, one year after Columbus, Georgia was granted its charter. Blacks and whites, slaves and free, worshiped God under one roof.

In 1840, after construction of a new building, the First Baptist Church gave the old sanctuary to the mixed black and white congregation, who reorganized as the African Baptist Church. Today, one hundred and sixty years later, after war, reconstruction, oppression, economic depression, and hardships, the First African Baptist Church is still spreading the gospel in Columbus.

This church has a long history of service to its community. Up to the advent of the Civil War, it had an ethnically diverse congregation. After the war, the church gave birth to three different churches: the Metropolitan Baptist Church in 1890, the Friendship Baptist Church in 1906, and the Mt. Tabor Baptist Church in 1908. The church sanctuary has changed four times. Today's main sanctuary was erected in 1915, when the church adopted its present name, the First African Baptist Church.

The congregation of the First African Baptist Church has weathered many storms, but the worst may have been the Great Depression. In 1936, creditors foreclosed on the church. But all was not lost, because four trustees stood in the gap and pledged their personal property to pay the debts. These men were W.A. Talley, J.J. Senior, J.H. Williams, and G.F. Rivers. The congregation stood by these four men of faith and worked to raise the funds to retire the debt.

Mr. Speaker, the First African Baptist Church congregation has been a force for good in Columbus.

Under the leadership of the Rev. Dr. Robert M. Dickerson Jr., it continues to play a key role in the city. Rev. Dickerson began the "Gathering of the Children," and restructured the Youth Program. He reorganized the Christian Education ministry. He started the Tuesday noon Bible Study time, the Early Sunday morning worship services, and the Riverfront Easter Sunrise Service. He ordained 11 new deacons and established the Capital Improvement Fund for mid-range and long-range improvements. He also added three ministers to the Ministerial Staff. Additionally, Dr. Dickerson instituted the "Pastor's Unsung Hero" Award presented each November.

He is continuing his work to add new programs to bring the word and comfort of God to the people of Columbus.

Mr. Speaker, I want to commend the First African Baptist Church of Columbus, its congregation and its leaders. They have been doing a great work in the city for 160 years, and I trust that, Lord willing, they will be spreading the Gospel a hundred years hence.

PARSONS FAMILY FIFTIETH REUNION

**HON. WAYNE T. GILCHREST**

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES

*Thursday, July 27, 2000*

Mr. GILCHREST. Mr. Speaker, I rise today to recognize and celebrate the fiftieth reunion of the Thomas Edward Parsons family. The Parsons family is gathering in Oxford, Talbot County, Maryland, on July 29th, to celebrate their reunion at the home of Elaine Valliant Cox. The Parsons family reunion was first held in Royal Oak, Talbot County, Maryland, at the home of William Harris Valliant and instituted to preserve family relationships as their family began to spread beyond Talbot County. The Parsons' family history has been documented in Talbot County, Maryland back to the early nineteenth century. The first reunion was advertised in a local newspaper asking descendants of Thomas and Susan Benson Parsons to gather on August 20, 1951. One hundred eleven members of the Parsons family gathered on the Valliant lawn coming from Idaho, Illinois, Pennsylvania, Delaware, West Virginia, Maryland and Washington, DC. The oldest family member in attendance was Mrs. Margaret Parsons of Oxford, Maryland, wife of Edward Thomas Parsons. She was ninety years of age.

This year the eldest family member in attendance is Mrs. Louise Valliant Willis of Oxford, Maryland. She is ninety-nine years of age and is the daughter of Susan Parsons Valliant, the youngest member of the original twelve Parsons siblings. The youngest member will be Natalie Chance Schmidt of Easton, Maryland. About sixty Parsons family members are expected to attend from all over the country. In recent years, family members have attended the Eastern Shore reunion from as far away as Seattle, Washington.

The current generation of Parsons family members represents all walks of life from many parts of the country and from around the Eastern Shore of Maryland. The Parsons family reunion officers are Jan Valliant O'Neal of Kensington, Maryland, Marguerite Schimpff Webster of Washington, District of Columbia, Cathy Newton Schmidt of Easton, Maryland, and Robert Thomas Valliant, Jr., of Oxford, Maryland.

Mr. Speaker, in conclusion, I want to congratulate the Parsons family for celebrating their fiftieth family reunion and honoring the significance of family in the building of our great nation.

HONORING KEVIN BRACKEN

**HON. WILLIAM O. LIPINSKI**

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Thursday, July 27, 2000*

Mr. LIPINSKI. Mr. Speaker, today I honor Kevin Bracken, a native of Chicago, IL. Kevin,

through many amazing feats of athletic prowess, has earned himself a place on the U.S. Olympic Greco-Roman wrestling team. He is the only member of the Greco-Roman team from Illinois, which consists entirely of first-year Olympians. This is truly a remarkable accomplishment, and I know he will represent his country with great pride, strength, and skill.

Kevin grew up on the south side of Chicago, placing third in the 1990 State Championships for St. Laurence High School. He then attended Illinois State University, where he was a three-time qualifier for the NCAA and received the 1994 Male Athlete of the Year award. Since those early achievements in his life, he has only gone forward, constantly surpassing expectations of all those around him, no matter how high set.

His friends, family, and former teammates must be, and should be proud to witness what he has accomplished, and what he will certainly continue to accomplish in the future. Kevin is a credit to all those who have held faith in him, and through perseverance and extraordinary effort, he has earned his place among the elite of his profession.

Mr. Speaker, I offer my congratulations to Kevin Bracken, and wish him the best of luck in his continuing career. I am sure he will continue to make them proud.

RECOGNIZING BRADENTON, FL, AS A GREAT PLACE TO LIVE

**HON. DAN MILLER**

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, July 27, 2000*

Mr. MILLER of Florida. Mr. Speaker, I rise this morning to congratulate a city in my congressional district, Bradenton, FL. Bradenton has been recognized in the July 2000 issue of Money magazine as one of the best places to retire. Money quotes Bradenton as, "a perfect Florida beach town for sun and sailing." I agree and believe it is much more than that.

With 238 sunny days a year it is no surprise to me that this area made headlines. The coastal community with a population under 50,000 is located just south of Tampa Bay. Bradenton's 27 miles of beautiful, white and beaches provide the perfect environment for sailing, skiing, fishing and various outdoor activities.

The criteria used by Money to evaluate nearly 500 communities included population, opportunities for educational advancement, outdoor activities, cultural amenities, quality of medical care, and accessible transportation. Factors that also influenced the ratings were cost of living, taxes, and home prices. Today's seniors live an active lifestyle, so each community was also evaluated on the various activities in the area.

Bradenton offers an array of cultural attractions including the Golden Apple Dinner Theater and the Florida West Coast Symphony. The South Florida Museum and Bishop Planetarium is a unique complex that features cultural and historical exhibits and laser light shows. The ballet, the opera, art galleries, historical parks, and museums are all within the city limits. Retirees can stay busy at the various outdoor festivals throughout the year.

Bradenton is home to the Pittsburgh Pirates spring training complex and is within an hour's